S.B. Sales Tax Revision Petition No. 23/2004

Commercial Taxes Officer, Commercial Taxes, Jhunjhunu

Versus

M/s. Manoj Trading Company, Pilani, Jhunjhunu

Date of order :: October 08, 2007

PRESENT
HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner-Revenue

BY THE COURT :

1. Learned counsel for the petitioner-Revenue submits that in pursuance of the impugned order of the Tax Board dated 19.06.2003, the Deputy Commissioner (Appeals) heard the appeal of the assessee and has decided the same on merits and therefore, this revision petition against the order of the Tax Board dated 19.06.2003 remanding the case back to the Deputy Commissioner (Appeals) to consider the case of the appellant for waiver or relaxation of the requirement of depositing 20% of the tax assessed in the light of the provisions contained in Section 84(3) of the Act, as they stood prior to the date of amendment, i.e. 30.03.2000, has become infructuous.

2. Consequently, this revision petition is dismissed as infructuous. A copy of this order be sent to the respondent-assessee.

(Dr.VINEET KOTHARI),J.

Pramod
Item No. 1